



State of New Jersey
Board of Public Utilities
Two Gateway Center
Newark, New Jersey 07102

Jon S. Corzine
Governor

Kristi Izzo
Secretary of the Board
Tel. (973) 648-3426

May 16, 2006

Via Fax and Post

Mr. Michael E. Caprioli, CPA
J. L. Cohen & Company, LTD
804 Sarah Street
Suite 300
Stroudsburg, PA 18360-1738

Re: Simmons Water Company, Inc.
2005 BPU Annual Report

Dear Mr. Caprioli:

This is in reference to your letter dated April 25, 2006, wherein you requested an additional extension of time to file the Simmons Water Company, Inc. Annual Report from its due date of March 31, 2006 to May 22, 2006. The Board has considered your request for an extension from the original due date of March 31, 2006. However, the Board would appreciate your efforts in filing the Annual Report as soon as possible.

Please be advised your request for extension of time to file the Annual Report is herewith granted and extended to May 22, 2006. No additional extensions will be granted. When filed, the Annual Report must be complete in all respects and received by May 22, 2006. Failure to file the Annual Report by May 22, 2006 may result in a penalty of \$5.00 per day, calculated from the original due date of March 31, 2006, as required by N.J.S.A. 48:2-16.3.

Should you have any questions regarding this matter, please contact Robert Catona, Chief, Bureau of Financial Audits at (973) 648-4953.

Sincerely,

A handwritten signature in black ink that reads "Kristi Izzo".

Kristi Izzo
Secretary of the Board

WPS/ro/co

c W. P. Szymanski



J.L. Cohen & Company, Ltd.

Business Advisors and Certified Public Accountants

April 25 2006

State of New Jersey
Board of Public Utilities
Division of Water Audits
Two Gateway Center
Newark, New Jersey 07102
Attn: Walter P. Szymanski, Director

2006 APR 27 PM 2:43
AUDIT DIVISION

Re Simmons Water Company, Inc.
~~Request for additional extension of time~~
to file BPU Annual Report.

Dear Mr. Szymanski

Although an extension has already been granted to April 30, 2006 in which to file the 2005 annual BPU report for Simmons Water Company, Inc., Mr. Simmons informs me that it will be impossible for him to have the accounting records for the Water Company completed and delivered to me in time to prepare the BPU report by April 30th.

Being a very small water company, it is incumbent upon Mr. Simmons to prepare all the accounting records himself. Due to an extraordinary situation at his employment, Mr. Simmons has been required to work extra hours, thus limiting the time available to complete Simmons Water Company's accounting records for 2005. Try as hard as he is able, Mr. Simmons will not be able to complete the entry and reconciliation of the Water Company's records for at least another couple of weeks, prior to giving the records to me for preparation of the BPU report.

Thus, we herein respectfully request the Board approve an additional extension of time to file the 2005 BPU Annual Report until May 22, 2006. We believe this will be sufficient time for Mr. Simmons to complete the Company's accounting records and for me to prepare the BPU report. We thank the Board for it's consideration of this request and look forward to a favorable approval.

Very truly yours,

Michael E. Caprioli, CPA
cc: Simmons Water Company, Inc

804 Sarah Street (Suite 300) • Stroudsburg, PA 18360-1738 • Phone (570) 421-7331 • Fax (570) 421-7376

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Pennsylvania Institute of Certified Public Accountants